

GAURESH VIDYA PRABODHINI COLLEGE
OF COMMERCE, EDUCATION, COMPUTER AND MANAGEMENT, PARVARI – GOA.

ALLOCATION OF SUBJECT FOR ODD SEMESTER (A.Y. 2024–2025)

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Shri, Pankaj Shirodker

Shri. Sunny Pandhre

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ſ	Sr. No.	Name of the subject	Course Code	F.Y.B.Com A	F.Y.B.Com B
1	1	Major Core- Financial Accounting	COM-100	Ms. Dhanashri Balo	Dr. Pinkesh Dhabolkar
1			COM-111 V	Dr. Ujvala Hanjunkar	Dr. Ujvala Hanjunkar
1	3	MC-Computer Applications/Mathemetical Techniques in Competitive Exam	MAT-131/	New Faculty/ Shri. Pankaj Shirod	ker
1	4	AEC- Communicative English : Written and Spoken	ENG-151 /	New Faculty	New Faculty
1	5	VAC- Environmental Studies I	VAC101	New Faculty	New Faculty
1	6	VAC- Constitutional values and obligations	VAC-104 <	New Faculty	New Faculty

COM-142 (

COM-143

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Semester III

SEC-Business Mathematics I

SEC-Soft Skill and Personality Development

Semester I

	Semester in	T	T	
Sr. No.	Name of the subject	Course Code	5.Y.B.Com A	S.Y.B.Com B
1	Major - Public Economics	COM-200	Ms. Shamal Dessai	Ms. Shamal Dessai
2	Major - CFA - Government Accounting	CFA-201	New Faculty Contract	
3	Minor- CFA - Specialized Accounting	CFA-211	New Faculty Lethn	
4	Major - CCA - Methods of Costing I	CCA-201	New Faculty	w
5	Minor - CCA - Business Environment	CCA-211	Shri. Rudresh Mhamal	
6	Major- CBM - Marketing Management	CBM-201	Shri. Rudresh Mhamal	
7	Minor - CBM - Business Finance	CBM-211	Shri. Sunny Pandhre	
8	MC - Computer		New Faculty	
9	MC - English	į.	New Faculty	
10	AEC - Hindi/Konkani		New Faculty	
11	SEC - Business Data Analysis	COM-242	Dr. Varsha Ingalhalli	
12	SEC - Accounting Software Application	COM-241	New Faculty Contact	

Semester V Cold 1000+ Years

Sr. No.	Name of the subject	Course Code	T.Y.B.Com A	T.Y.B.Com B
1	CC15 Industrial Management	UCOC111	Dr. Arun Marathe/New Faculty	Dr. Arun Marathe
2	CC 16 Indian Monetary and Financial System	UCEC103	Ms. Shamal Dessai	Ms. Shamal Dessai
3	DSE 1: ACCT 1: Income Tax & Good and Service Tax	UCOD101	Dr. Varsha Ingalhalli	
4	DSE 2: ACCT 2: Auditing	UCOD105	Dr. Ujvala Hanjunkar	
5	DSE 3: ACCT 3: Government Accounting	UCOD109	Dr. Pinkesh Dhabolkar	
6	DSE 4: ACCT 4: Financial Reporting (	UCOD113	Shri. Darshan Gaonkar	
7	DSE 1: COST 1: Cost Accounting	UCOD102		Shri. Darshan Gaonkar
8	DSE 2: COST 2: Cost Accounting II	UCOD106		Shri. Rudresh Mhamal
9	DSE 3: COST 3: Techniques of Costing	UCOD110		Dr. Arun Marathe
10	DSE 4: COST 4: Management Accounting	ng UCOD114		Ms. Dhanashri Balo
11	DSE 1: BM 1: International Marketing Management	UCOD103	Dr. Pinkesh Dhabolkar	
12	DSE 2: BM 2: Retail Management Strategies	UCOD107	Ms. Dhanashri Balo	
13	DSE 3: BM 3: Advertising Management (	UCOD111	Shri. Sunny Pandhre	
14	DSE 4: BM 4: Services Marketing	UCOD115	Shri. Darshan Gaonkar	
	T. Y Project Work	UCOP101		^ _

Dr. Ujvala Hanjunkar

Date: 25/06/2024 place: Parvari - Goa



Name of the Programme: Bachelor of Commerce (Business Management)

Course Code: COM-200

**Title of the Course: Public Economics** 

Pre-requisites		
for the Course:	Nil	
Course Objectives:	Objectives of the Course are:  1. To acquaint learners with fundamental concepts in Public Economic 2. To impart knowledge of public expenditure and public revenue 3. To familiarize learners with taxation and fiscal policy. 4. To introduce learners to the issues in public debt and fiscal federalis	
	4. To introduce rearriers to the issues in public dept and issues re-	No. of
	Unit 1: Introduction to Public Economics  Nature and Scope of Public Economics, Meaning and Scope of Public Finance, Need for Public Sector, Public Goods - Meaning and Characteristics. Social Goods and Market Failure- free rider problem. Mixed Goods and Merit Want, Efficient Provisions of Public Goods. Budget: Meaning, Types of Budgets-Balanced, Surplus and Deficit. Preparation of Union Budget in India.	15
	Unit 2: Public expenditure and Public Revenue Public Expenditure: Meaning and Nature, Determinants of Public Expenditure, Cannons of Public Expenditure, Composition of Public Expenditure with Special Reference to India. Effects of Public Expenditure. Broad trends in Public Expenditure in India (Union and State of Goa), Reforms in Public Expenditure with Reference to India (Post 1991). Sources of Public Revenue (India and State of Goa).	15
Content:	Unit 3: Taxation and Fiscal policy Nature of Taxation and Type of Taxes, Basic Principles of Taxation Equality and Efficiency Issues in Taxation, Issues of Tax Burden, Shifting of Tax Burden, Tax Policy and Tax Administration in India, Tax Reforms in India since 1991. Fiscal Policy: meaning and objectives, Role of Fiscal Policy in Economic Development.	15
	Unit 4: Public Debt and Fiscal Federalism  Public Debt: Meaning of Public Debt, Classification of Public Debt (with reference to India). Broad trends in Public Debt in India (Union and State of Goa). Causes of Increase in Public Debt, Burden of Public Debt, Redemption of Public Debt, Contribution of Public Debt in the Development Finance of India. Indian Federal Finance: Principle of Federalism. Finance Commission of India and its Functioning.	15

Reference/ Readings:	<ol> <li>Bhatia, H. L. (2017). Public finance (28th ed.). Vikas Publishing House Pvt. Ltd.</li> <li>Datt, R., &amp; Sundaram, K. P. M. (2024). Indian economy. (73rd ed) S. Chand and Co. New Delhi.</li> <li>Directorate of Planning, Statistics and Evaluation, Government of Goa. (Latest). Economic Survey of Goa.</li> <li>Finance Commission, India (Latest) Report of the Finance Commission Government of India. (Latest). Economic Survey of India.</li> <li>Gupta, J. R. (2014). Public economics in India: Theory and Practice. (2nd revised ed.) Atlantic Publishers.</li> <li>Musgrave, R. A., &amp; Musgrave, P. B. (2015). Public finance in theory and practice (16th Reprint ed.). Tata Mc-Graw Hill.</li> <li>Tyagi, B. P. (2015). Public Finance, (56th ed.) Jai Prakash Nath &amp; Co. Meerut, India</li> </ol>
Course Outcomes:	After completion of this course, the learners will be able to:  1. Develop understanding of core concepts of public Economics.  2. Describe development in public revenue and expenditure policy.  3. Analyse tax structure, taxation policy and fiscal policy.  4. Evaluate fiscal federalism, public debt and its management.

Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: CFA-201

Title of the Course: Government Accounting

Pre-requisites for the Course:	Nil	
Course Objectives:	<ol> <li>Objectives of the Course are:</li> <li>To familiarize the students with concepts and practical asp government accounting</li> <li>To enable learners to understand the accounting of local self-go bodies.</li> <li>To enable learners to understand the Accounting and Audit Pract Works Expenditure.</li> <li>To enable learners to understand the preparation of f statements of public sector corporations.</li> </ol>	verning ctices of inancial
		No. of Hours
	Unit 1: Introduction to Indian Government Accounting Difference between commercial accounting and government accounting, Objectives of government accounting, Terminology in government finance, Basic principles of government accounting in India. Classification of government accounting in India, Government financial administration, accounting procedure for government expenditure, General outlines of the system of government accounts. Performance Measurement in Government Accounting, Transparency and Accountability in Government Financial Reporting, Revenue Recognition in Government Accounting.	15
Content:	Unit 2: Accounting for Local Self-Government  Meaning, Major revenues and expenses of local self-governing bodies, Budgeting and accounting for local self-governing bodies — Municipalities and city corporations, Panchayats and Zilla Panchayats. Limitations of the present accounting system, financial control in government.	15
	Unit 3: Accounting and Audit of Works Expenditure General outline of the public works system of accounts, accounting and audit of projects, accounting and audit of stores and stock, Tendering and works expenditure, Capital budgeting for project evaluation, new areas of contracting, Management contracts, leasing, service contracts. BOOT, BOO, BLO, Turnkey contracts, Project management-CPM and PERT. Public-Private Partnerships (PPP) in Government Accounting.	15

	Unit 4: Public Sector Financial Statements  Meaning of statutory corporations, Accounts of electricity corporations, Accounting for state transport corporations, Practical problems Accounting for state transport corporations, Practical Problems.
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work
Reference/ Readings:	<ol> <li>Bharadwaj, K. K. (2002). Public Accounting and Auditing. New Delhi: Mittal Publication.</li> <li>Bruce C. (2020). Fundamentals of Governmental Accounting an Reporting, Wiley.</li> <li>Chandra, Prasanna. (2022). Financial Management, Theory &amp; Practice Tata McGraw Hill.</li> <li>Francis, O. (2018). Principles of Government Accounting and Reporting Forgotten Books.</li> <li>Khan &amp; Jain. 2018). Financial Management. Tata McGraw Hill.</li> <li>Mahajan, A. P., &amp; Mahajan, S. K. (2021). Financial Administration in India. Delhi: PHI Learning.</li> <li>Mukherjee, A., &amp; Hanif, M. (2017). Modern Accountancy (Vol. II). New Delhi: Tata McGraw Hill.</li> <li>Pandey, I. M. (2019). Financial Management. New Delhi: Vikas Publishing House.</li> <li>Premchand, A. (1999). Effective Government Accounting. Washington C: International Monetary Fund.</li> </ol>
Course Outcomes:	<ol> <li>After completion of this course, the learners will be able to:         <ol> <li>Understand the basic concepts and terminology of governmer accounting.</li> <li>Acquire complete knowledge about the preparation of Receipts an Payments account of panchayats and Income and Expenditure account and Balance sheet of Municipalities</li> <li>Understand the general outline of the public works system of account techniques of tendering and works expenditure, capital budgeting an project management.</li> </ol> </li> <li>Acquire practical knowledge of the accounts of Electricity Corporation and State Transport Corporation as per Company Act 2013.</li> </ol>

Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: CFA-211

Title of the Course: Specialized Accounting

Pre-requisites				
for the Course:	Nil			
Course Objectives:				
		No. o		
	Unit 1: Fire Insurance Claims Introduction, Types of Insurance Claims, Meaning of Fire Insurance, Abnormal Goods, Salvage Value, Procedure for calculation of Claim for loss of Stock and for loss of Profit.	15		
	Unit 2: Voyage Accounts Introduction, voyage expenses, voyage incomes, Preparation of Voyage account for complete and incomplete voyages.	15		
Content:	Unit 3: Lease Accounting Introduction, Leasing, buying decision or Leasing decision (only theory), Types of Leases, Tax consideration in case of lease, Accounting for financial and operational lease in the books of Lessor and Lessee including Sub Lease a/c.	15		
	Unit 4: Royalty Accounts Introduction, Minimum rent/Dead rent, short workings, Excess working, Accounting in the books of the Lessor and Lessee, Preparation of Royalty Payable Account, Royalty Receivable Account, short working a/c, Landlord's a/c.	15		
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field	work		
Reference/ Readings:	<ol> <li>Goyal, B. K., &amp; Tiwari, H. N. (2023). Taxman's Financial Acce (11th ed.). Taxman Publisher.</li> <li>Gupta, R. L., &amp; Radhaswamy, M. (2020). Advanced Acco Volume Sultan Chand &amp; Sons: New Delhi.</li> <li>Jain, S. P., Narang, K. L., Agrawal, S., &amp; Sehgal, M. (2020). F. Accounting. Kalyani Publishers.</li> <li>Mukherjee, A., &amp; Hanif, M. (2018). Modern Accountancy VolumeGraw Hill Education (India) Private Ltd.</li> <li>Pillai, R. S. N., Bagavathi, &amp; Uma, S. (2010). Fundamen Advanced Accounting (Financial Accounting), Vol. 2 (2nd Chand &amp; Company.</li> <li>Pillai, R. S. N., Bagavathi, &amp; Uma, S. (2012). Fundamen Advanced Accounting (Financial Accounting), Vol. 1 (3rd)</li> </ol>	untanci inancia ilume I ntals a ed.). S		

	<ol> <li>Shukla, M.C., Grewal, T.S., &amp; Gupta, S.C. (2015). Advanced Accounts Vol. 1. S. Chand &amp; Company Pvt Ltd Publishers: New Delhi.</li> <li>Shukla, M.C., Grewal, T.S., &amp; Gupta, S.C. (2015). Advanced Accounts Vol. 2. S. Chand &amp; Company Pvt Ltd Publishers: New Delhi.</li> <li>Tulsian, P.C., Tulsian, B. (2016). Tulsian's Corporate Accounting. (3rd ed.) S. Chand Publication: New Delhi.</li> <li>Tulsian, P.C., Tulsian, B., &amp; Tulsian, T. (2023). Tulsian's Financial Accounting. S. Chand Publication: New Delhi.</li> </ol>
Course Outcomes:	<ol> <li>After completion of this course, the learners will be able to:</li> <li>Understand the significance of Claim for loss of stock and loss of profit.</li> <li>Prepare Voyage Accounts with respect to finished and unfinished voyage.</li> <li>Prepare Voyage Accounts with respect to finished and unfinished voyage.</li> <li>Know the preparation of Royalty Accounts</li> </ol>

Pedagogy:	Lectures, Group discussions, Seminars, Case studies, 51-11
Reference/ Readings:	<ol> <li>Lectures, Group discussions, Seminars, Case studies, Field work</li> <li>Bhar, B. K. (2012). Cost Accounting: Methods &amp; Problems. Academic Publishers, Calcutta.</li> <li>Iyenger, S. P. (2023). Cost Accounting. S. Chand &amp; Co., New Delhi.</li> <li>Jain, S. P., &amp; Narang, K. L. (2012). Cost Accounting: Principles and Practice. Kalyani Publishers, Ludhiana.</li> <li>Khan, M. Y., &amp; Jain, P. K. (2021). Theory and Problems of Management and Cost Accounting. Tata McGraw Hill Publishing Co. Ltd., New Delhi.</li> <li>Khana, B. S., &amp; Pandey, J. M. (2023). Practical Costing. S. Chand &amp; Co., New Delhi.</li> <li>Kishore, R. (2021). Cost Accounting. Taxmann Allied Service Pvt. Ltd., New Delhi.</li> <li>Lal, J. (2000). Cost Accounting. Tata McGraw-Hill Publishing Co. Ltd., New Delhi.</li> <li>Nigam, B., &amp; Jain, J. C. (2000). Cost Accounting: Principles &amp; Practice. Prentice-Hall of India Pvt. Ltd., New Delhi.</li> </ol>
Course Outcomes:	<ol> <li>After completion of this course, the learners will be able to:</li> <li>Prepare the cost sheet, tenders, and quotations and estimated cost sheet.</li> <li>Prepare Batch and Job cost sheet</li> <li>Record journal entries under integral accounting system and prepare ledger accounts under non-integral accounting system</li> <li>Prepare reconciliation statement, reconciling profits shown by cost accounts and financial accounts</li> </ol>

Name of the Programme: Bachelor of Commerce (Cost Accounting)

Course Code: CCA-201

Title of the Course: Methods of Costing I

Pre-requisites for the Course:	Nil		
Course Objectives:  1. To enable learners with application of unit costing 2. To familiarize learners with applications of job and batch costs. 3. To familiarize students with integral and non-integral accounts. 4. To enable learners to reconcile profits shown by cost and accounts.			
	20 A C	Hours	
	Unit 1: Unit costing Single or output costing - features of unit costing, collection and classification of costs. Preparation of cost sheet- tenders, quotation and estimated cost sheets (including accounting treatment of scrap, defectives and spoilage). (theory and problems)	15	
Content:	Unit 2: Batch costing and Job Costing Features and objectives of Batch costing- Circumstances for using Batch costing, Industries where Batch costing is suitable-Economic Batch Quantity-Preparation of Batch Cost Sheet. Job Order Costing - Applications, Features, Objectives, Advantages, Disadvantages, Procedure, Preparation of Job Cost Sheet. (theory and problems)	15	
	<ol> <li>Unit 3: Integral and Non-Integral Accounting</li> <li>Integral Accounting- meaning Prerequisite or Principles,         Essentials features, advantages; Journal entries of Integral         Costing</li> <li>b) Non-Integral Accounting- Nature, Scope and Preparation         of Ledgers, under Non-integral accounts. (theory and         problems)</li> </ol>	15	
	Unit 4: Reconciliation of Cost and Financial Accounts Reconciliation; reasons for disagreement in profits as shown by financial accounts and cost accounts- procedure for reconciliation statement- preparation of reconciliation statement and memorandum Reconciliation. (theory and problems)	15	

Name of the Programme: Bachelor of Commerce (Cost Accounting)

Course Code: CCA-211

Title of the Course: Business Environment

Pre-requisites for the Course:	Nil	
Course Objectives:	<ol> <li>Objectives of the Course are:</li> <li>To acquaint learners with basics of business Environment</li> <li>To impart knowledge of various areas of business environm</li> <li>To familiarize learners with changes taking place in the cobusiness.</li> <li>To acquaint learners about business environment in Goa.</li> </ol>	
		No. of Hours
Content:	Unit 1: Introduction to Business Environment  Meaning, Definition, Scope and Nature of Business, Goals of Business (Economic goals, social goals, Human goals, organic goals and National goals), Features of modern Business, Business Environment- meaning, Micro-environment and Macro environment- meaning- Internal Environment & External Environment — Meaning. Components of Micro- environment- Customers, Organisations, Market, Intermediaries, Competitors and Suppliers. Components of Macro-Environment-Demographic, Economic, Political, Legal, Socio-Cultural, Technological, Physical and global environment. Components of Internal Environment- Value System, Vision, Mission, objectives, Nature and structure of the Management, internal power relations and company Image.	20
	Unit 2: Economic Environment of Business  Economic Environment- Meaning and Concept- Components of economic environment-Economic System-meaning and concept (Capitalist, Economic and Mixed Economy), Economic policies -Meaning and Concept (Industrial policy, Trade policy, Monetary policy, Fiscal Policy, Agricultural policy, international trade policy and Exim Policy). Economic Factors- Meaning and Concept (economic growth, percentage of unemployment, inflation, interest and exchange rates, and commodity) Economic Planning- meaning- Economic planning in India-Objectives of planning. NITI Ayog- Objectives, Features and five Parameters of NITI Ayog- Make in India policy and Business.	15

	Unit 3: International Environment	
	International Environment- meaning, Globalisation- meaning and significance of globalisation- Pros and Cons of globalisation.  Globalisation and India-Economic globalisation in India (Economic reforms & liberalisation, foreign direct investments, MNC's and trade policies, Information technology and outsourcing), India's role in International Organisations.  Cultural Impact and Identity- Cultural diffusion and hybridization, language, religion and cultural diversity, changing social norms due to globalisation-Migration and Indian Diaspora-Anti-globalisation sentiments in India-Globalisation and environmental challenges in India-sustainable development and adaptation strategies due to climate change in Indian context	)
	Unit 4: Business Environment in Goa Introduction of Industrialization in Goa- Current status of Goan Economy-Goa's Current performance on important economic and socio-economic indicators-industrial policy in Goa- introduction, objectives and thrust areas-Industrial Estates in Goa- Industry Associations-meaning and need-Goa Chamber of Commerce and Industry (GCCI) and Goa State Industries Association (GSIC)- Objectives, functions and major activities- Environmental issues and Goan Industry. Local Self- government in Goa- meaning, objectives, functions, activities of Panchayat/Municipality and their role in development of business in Goa. Environmental movements in Goa- meaning of environmental movement related to mining, tourism and constructions- their objectives and activities and	
Pedagogy:	its impact Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol> <li>Agarwal, P.N. (2001). A Comprehensive History of Business India. Ta McGraw-Hill Publisher Company Limited, New Delhi.</li> <li>Ashwathappa, K. (2011). Business Environment. Himalaya Publishir House.</li> <li>Cherunillam, F. (2019). Business Environment. Himalaya Publishir House.</li> <li>Dutt, R., &amp; Sundaram, K.P.M. (2018). Indian Economy. S. Chand Company.</li> <li>Goa Panchayat Raj Act. (1994).</li> <li>Jain, R.K., &amp; Varma, S. (2015). Business Environment. Sahitya Bhavar Agra.</li> <li>Konoria, S.S. (Ed.). (1990). Footprints of Enterprises. Federation of Indian Chamber &amp; Commerce, New Delhi.</li> <li>Menon, L., &amp; Mallya, P. (1997). Business Environment. She Publication.</li> </ol>	ng ng ka

	<ol> <li>Misra, S.K., &amp; Puri, V.K. (2007). Economic Environment of Business. Himalaya Publishing House, Delhi.</li> <li>Misra, S.K., &amp; Puri, V.K. (2007). Economic Environment of Business. Himalaya Publishing House, Delhi.</li> </ol>
Course Outcomes:	After completion of this course, the learners will be able to:  1. Define & discuss different basic concepts in Business Environment.  2. Describe various areas of business Environment.  3. Analyse the changes taking place in the conduct of business  4. Apply the knowledge gain where ever necessary.

Name of the Programme: Bachelor of Commerce (Business Management)

Course Code: CBM-201

Title of the Course: Marketing Management

Pre-requisites for the Course:	Nil	
Course Objectives:	<ol> <li>Objectives of the Course are:</li> <li>To acquaint the students with various concepts of m management.</li> <li>To familiarise the students with elements marketing mix.</li> <li>To enable students to understand buyer behaviour and intelligence.</li> <li>To develop the basic skills required to make career in marketing.</li> </ol>	marke
		No. of Hours
	Unit 1: Introduction to Marketing Management Concept of market, marketing and marketing management; marketing process- scope, functions and importance; Basics of Marketing mix (7P's and 7C's); Concept of Market segmentation, marketing v/s selling; Recent trends in marketing; Methods of marketing - viral marketing, W-o-M marketing, digital marketing, social media marketing, experiential marketing, omnichannel marketing.	15
Content:	Unit 2: Product and Pricing Decisions  Product: meaning, classification of products – consumer and industrial products; Product Life Cycle; New Product Development process; Branding - concept and strategies; Product Positioning strategies; Packaging - Meaning and essentials; Labelling - Meaning and importance.  Pricing: Meaning, objectives and factors influencing pricing decisions; pricing strategies - premium, skimming, economy, penetration, psychological	15
	Unit 3: Place and Promotion Decisions  Physical distribution: Meaning and process of distribution; Channels of distribution: Meaning, channel levels and factors influencing choice of channels.  Promotion: Meaning, Tools of promotion - advertising, sales promotion, public relations, personal selling, direct marketing	15

	Unit 4: Buyer Behaviour
	Buyer behaviour: Meaning, factors influencing buyer behaviour. Meaning of Consumer; Consumer centric marketing management framework - Four A's of marketing; Consumer markets (B2C) V/S Business markets (B2B); Meaning of Customer Lifetime Value (CLV); Market intelligence – Meaning and use of Market Information System; Marketing research - meaning, Process of marketing research (in brief), Areas of Marketing research (in brief).
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work
Reference/ Readings:	<ol> <li>Chandrasekar, K. S. (2012). Marketing Management: Text and Cases (First ed.). Tata McGraw Hill Education.</li> <li>Gupta, S. (2022). Digital Marketing (Third ed.). McGraw Hill.</li> <li>Karunakaran, K. (2011). Marketing Management (First ed.). Himalaya Publishing House.</li> <li>Kotler, P. T., &amp; Armstrong, G. (2023). Principles of Marketing (Nineteenth ed.). Pearson Education.</li> <li>Kotler, P., Keller, K. L., Koshy, A., &amp; Jha, M. (2009). Marketing Management: South Asian Perspective (Thirteenth ed.). Pearson Education.</li> <li>Malhotra, N. K., &amp; Das, S. (2019). Marketing Research. Pearson Education.</li> <li>Prachi, G., &amp; Aggarwal, A. (2017). Marketing Management: Indian Cases (First ed.). Pearson Education.</li> <li>Ramaswamy, V. S., &amp; Namakumari, S. (2010). Marketing Management: Global Perspective, Indian Context (First ed.). Om Books.</li> <li>Ramaswamy, V. S., &amp; Namakumari, S. (2017). Marketing Management (First ed.). Sage Publications India.</li> <li>Saxena, R. (2019). Marketing Management (Sixth ed.). McGraw-Hill.</li> <li>Sherlekar, S. A. (2014). Marketing Management: concepts and cases (First ed.). Himalaya Publishing House.</li> </ol>
Course Outcomes:	After completion of this course, the learners will be able to:  1. Understand and explain the key concepts of marketing.  2. Identify the different components of marketing mix.  3. Analyse and identify factors influencing buyer behaviour.  4. Develop basic knowledge and skills required for marketing

Name of the Programme: Bachelor of Commerce (Business Management)

Course Code: CBM-211

Title of the Course: Business Finance

Pre-requisites for the Course:	Nil	
Course Objectives:	<ol> <li>Objectives of the Course are:</li> <li>To help students to acquire conceptual and practical know managing finance for a business.</li> <li>To impart skills for analyzing various kinds of financial transa a business setup.</li> <li>To make students aware about the practical aspects of capita its type and specific uses for business growth and sustainability.</li> <li>To enable students to evaluate the relevance and implicated different capital structure theories</li> </ol>	ctions in alization, ty.
		No. of Hours
Content:	Unit 1: Introduction To Business Finance: Meaning and nature of Business Finance, Principles of Business Finance, Business Finance Vs. Corporate Finance, Role of Business Finance in an organization, Meaning of Financial Planning, Steps in Financial Planning, Significance of Financial Planning, Meaning and Types of Financial Plan, Essentials of a good financial plan.	15
	Unit 2: Classification of Capital Meaning of Capital, Classification of capital, Factors influencing capital requirements. Fixed Capital: Meaning and Characteristics of fixed capital, Factors affecting fixed capital requirements, Significance of having adequate fixed capital, Sources of fixed capital. Working Capital: Meaning, Characteristics and types of working capital, Factors determining working capital requirements, Advantages of having adequate working capital and Sources of working capital.	15
	Unit 3: Sources and Methods of Raising Finance Meaning and Features of Corporate Securities, Types of Securities: Equity Shares, Preference Shares, Debentures, Warrants and International Equities. Lease Financing- Concept, Classification, advantages and limitations, Venture Capital Financing: Concept, Features, Stages of Financing and Types of Venture Capitalists.	15

	Unit 4: Capitalisation and Capital Structure 15	
	Capitalisation: Meaning, Theories – Cost Theory V/S Earnings theory, Types – Overcapitalization, Undercapitalization and Balanced Capitalization. Capital Structure: Meaning and importance, Factors affecting Capital structure. Different Approaches to Capital Structure, Relevance theories (Net income approach, Traditional approach) and Irrelevance Theories (Net operating income approach, Modigliani-Miller (MM) Theory), Concepts of capital gearing and trading on equity. (For relevance and Irrelevance Theories only theory to	
	be covered)	
Reference/ Readings:	<ol> <li>Lectures, Group discussions, Seminars, Case studies, Field work</li> <li>Brealey R. A, Myers S. C., Allen F., Mohanty P., (2007). Principles of Corporate Finance. (8th Ed), Tata McGraw-Hill Publishing Compart Limited, New Delhi.</li> <li>Gupta S. K., Sharma R.K. (2014). Financial Management: Theory and Practice. (8th Ed.), Kalyani Publishers.</li> <li>Khan M.Y., Jain P.K., (2022). Financial Management: Text, Problem and Cases. (8th Ed.) McGraw Hill Education (India) Private Limited.</li> <li>Pandey I.M., (2015). Financial Management: (11th Ed). Vikal Publishing House PVT LTD.</li> <li>Reddy G.S., (2015). Financial Management: Principles and Practice (3 Ed.), Himalaya Publishing House.</li> <li>Ross S.A., Westerfield R.W., Jordan B.D., (2008). Fundamentals of Corporate Finance (8th Ed), Tata McGraw-Hill Publishing Compant Limited, New Delhi.</li> <li>Sharan V., (2005).). Fundamentals of Financial Management: (2nd ed., Pearson Education</li> </ol>	ny  nd  ns  as  rd  of  ny
Course Outcomes:	<ol> <li>After completion of this course, the learners will be able to:</li> <li>Understand the basics of Business Finance so as to take adequate financial decisions at corporate level.</li> <li>Understand the different types of capital structures and thei implications for business growth and sustainability</li> <li>Analyse the concepts of capitalization and capital structure and understand different theories related to capitalization.</li> <li>Develop and evaluate alternative solutions to financial challenges</li> </ol>	ir

Name of the Programme

: Bachelor of Computer Applications

**Course Code** 

: CSA 231

Title of the Course

: Cyber Law and Ethics

**Number of Credits** 

: 3T

Effective from AY

: 2024-25

Prerequisites for the Course:	None	
Course Objectives:	<ol> <li>To understand the basic concepts of cyber law, cyber the need for privacy protection and intellectual proper.</li> <li>To comprehend the importance of ethics for IT profes organizations.</li> </ol>	rty protection
Units	Content	No of hours 45
	Overview of Ethics, Ethics for IT Workers and IT Users Ethics, Ethics in the Business World; Corporate Social Responsibility; Fostering Corporate Social Responsibility and Good Business Ethics; Improving Business Ethics; Ethical Considerations in Decision Making; Ethics in Information Technology; Managing IT Worker Relationship; Encouraging Professionalism of IT Workers — Professional Codes of Ethics, Professional Organizations, Certifications and Licensing; Encouraging Ethical Use of IT Resources among Users. Ethical Decision in Software Development and Ethics of IT Organizations; Software Quality and its Importance; Strategies for Developing Quality Software; Use of Contingent Workers; H-IB Workers; Outsourcing; Whistle-Blowing.	15
	Cyberattacks, Cybersecurity, and Cyber Law: Threat Landscape — Computer Incidents, Types of Exploits; CIA Security Triad; Confidentiality, Integrity, Availability, Implementing CIA at Organizational, Network, Application, and End-User Level; Response to Cyber Attack — Incident Notification Protection of Evidence and Activity Logs Incident Containment Eradication Incident Follow-Up Using an MSSP, and Computer Forensics; Cyber Law; Provision of Cyber, Overview of IT Act 2000, Code of conduct for computer professionals, Amendments and Limitations of IT Act.	15
	Privacy, Freedom of Expression, Intellectual Property and Organizational Ethics:  Privacy Protection and the Law – Information Privacy, Privacy Laws, Applications, and Court Rulings; Key Privacy and Anonymity Issues Consumer Profiling, Electronic Discovery, Workplace Monitoring, Surveillance; First Amendment Rights; Freedom Expressions: Key Issues;	15

	Social Networking Ethical Issues.  Intellectual Property: Intellectual Property, Copyright; Patent; Trade Secrets; Intellectual Property Issues: Plagiarism, Reverse Engineering, Open Source Code, Competitive Intelligence, Trademark Infringement, and Cybersquatting.
Pedagogy:	Suggested strategies for use to accelerate the attainment of the various course outcomes.  1. The lecture method need not be only a traditional lecture method, but alternative effective teaching methods could be adopted to attain the outcomes. You may use  a. Video/Animation to explain various concepts.  b. Collaborative, Peer, Flipped Learning, etc.  2. Adopt Problem-Based Learning (PBL), which fosters students' Analytical skills such as the ability to evaluate, generalize, and analyze information rather than simply recall it.  3. Show the different ways to analyze cyber laws and crimes.  4. Discuss how every concept can be applied to the real world - and when that's possible, it helps improve the students' understanding
References/ Readings:	<ol> <li>Main Reading</li> <li>George W. Reynolds, (2012) Sixth Edition. Ethics in Information Technology. Course Technology, Cengage Learning</li> <li>Herman T. Tavani, John Wiley and Sons, Fifth Edition, 2016. Ethics and Technology: Controversies, Questions, and Strategies for Ethical Computing. Wiley</li> <li>Additional Reading</li> <li>Michael J. Quinn, Pearson, (2015) Eighth Edition. Ethics for Information Age. Pearson</li> </ol>
Course Outcomes:	On completion of the course, students will be able to:  1. Understand the concepts of Cyber Law, Intellectual Property, and issues emerging in Cyberspace and the importance of Information Technology Act.  2. Apply knowledge in implementing IT ethics for users and organizations

Name of the Programme : B.A. English Course Code : ENG 231

Title of the Course : Metaverse and Literature

Effective from AY	: 2024-25	
Pre-requisites for the Course:	A keen interest into the virtual realities and literature connected to them	
Course Objectives:	<ol> <li>Understand the concept of the metaverse and its cultural signiful.</li> <li>Analyze literary representations of virtual reality and environments.</li> <li>Explore themes such as identity, reality, and escapism in meliterature.</li> <li>Examine the implications of technology on narrative structures storytelling.</li> <li>Critically evaluate the impact of the metaverse on contentitierature and culture.</li> </ol>	digital taverse ure and
E		No. of Hours
	<ol> <li>Unit 1: Introduction to the Metaverse</li> <li>Definition and history of the metaverse</li> <li>Key concepts: virtual reality, digital environments, cyberspace</li> </ol>	15
Course Content:	Unit 2: Virtual Identities  1. Exploration of identity in virtual worlds  2. Avatars and embodiment in the metaverse	15
	<ol> <li>Unit 3: Metaverse and Society</li> <li>Societal impact of the metaverse</li> <li>Economic, political, and cultural dimensions</li> </ol>	15
Pedagogy:	Reflective and integrative approach	
References/ Readings:	<ol> <li>Unit 1- Readings:</li> <li>Cline, Ernest. Ready Player One. Arrow, London, 2012.</li> <li>Stephenson, Neal. Snow Crash. Viking, 2022. Excerpts</li> <li>Unit 2- Readings:</li> <li>Gibson, William. (selected short stories)</li> <li>Williams, Tad. Otherland: City of Golden Shadow. Daw Books, Ne York, 1998.</li> <li>Unit 3- Readings:</li> <li>Gibson, William. The Peripheral. G.P. Putnam &amp; Sons, 2014.</li> </ol>	
Course Outcomes:	<ol> <li>Suarez, Daniel. Daemon. Dutton Adult, 2008.</li> <li>On completion of the course, the student will be able to</li> <li>Analyze how literature reflects and shapes cultural perceptions of virtual reality and digital environments.</li> <li>Critically assess the ethical, social, and existential implications of metaverse technologies as portrayed in literature.</li> <li>Explore the evolving narrative structures and storytelling techniques employed in metaverse literature.</li> <li>Develop a nuanced understanding of identity, reality, and escapism in the context of virtual worlds depicted in literature.</li> </ol>	

5. Apply insights from metaverse literature to contemporary discussions about technology, society, and the human condition.

कार्यक्रम

: स्नातक हिंदी Ability Enhancement Course (AEC)

पाठ्यक्रम

: HIN- 251

पाठ्यक्रम का शीर्षक

: सम्प्रेषण कौशल(Communication Skill)

श्रेयांक

: 02

शैक्षणिक वर्ष

: 2024-2025

शैक्षणिक वर्ष	: 2024-2025	
पाठ्यक्रम के लिए पूर्वापेक्षित	हिंदी भाषा का ज्ञान होना अपेक्षित है।	
उद्देश्य	<ol> <li>संप्रेषण कौशल विकसित करना।</li> <li>प्रभावशाली संप्रेषण कौशल विकसित करना।</li> <li>भाषागत आत्मविश्वास बढ़ाना।</li> <li>व्यक्तित्व का विकास करना।</li> </ol>	
		घंटे
	<ol> <li>भाषिक संप्रेषण :स्वरूप और सिद्धांत</li> <li>संप्रेषण: अवधारणा एवं महत्व</li> <li>संप्रेषण की प्रक्रिया</li> <li>संप्रेषण के विभिन्न प्रकार एवं साधन</li> <li>संप्रेषण की चुनौतियां</li> </ol>	15
विषयवस्तु	<ul> <li>संप्रेषण के माध्यम : व्यावहारिक प्रयोग</li> <li>संप्रेषण कौशल : श्रवण कौशल, पठन कौशल, आंगिक एवं वाचिक भाषा कौशल</li> <li>एकालाप, संवाद, बातचीत, सामूहिक चर्चा , बैठक , साक्षात्कार , मीडिया कवरेज</li> <li>नाट्यवाचन, कविता वाचन, कहानी वाचन, सिनेमा - संवाद प्रस्तुति</li> <li>संवाद कौशल के जरिए व्यक्तित्व विकास</li> </ul>	15
अध्यापन विधि	व्याख्यान,साम्हिक चर्चा,दृश्य-श्रव्य प्रस्तुतिकरण,शैक्षिक भ्रमण,कार व्यावहारिक प्रयोग	र्भशाला ,
सन्दर्भ- ग्रंथ	<ol> <li>डॉ.अवनीश कुमार मिश्रा, डॉ.प्रवीन कुमार अग्रवाल, संप्रेषण कौशल, साहित्य भवन पब्लिकेशन्स ,२०२२</li> <li>डॉ. मंजु मुकुल, संप्रेषण:चिंतन और दक्षता शिवालिकप्रकाशन ,दिल्ली ,२०१७</li> <li>रमेश सनवाल , बोलचाल की कौशल कलाः किंडलएडिशन, २०१९</li> <li>डॉ. विनोद मिश्र , डॉ. नरेंद्र शुक्ल मिश्र ,व्यावसायिक सम्प्रेषण, संजय साहित्य भवन</li> <li>सुरेश कुमार , संप्रेषण व्याकरण :सिद्धांत और स्वरूप ,२०१९</li> <li>हंसराज पाल और डॉ. मंजुलता शर्मा, व्यावसायिक संप्रेषण, हिंदी माध्यम कार्यान्वय, दिल्ली विश्वविद्यालय प्रकाशन, २०१२</li> </ol>	

	<ul> <li>7. वैश्ना वारंग, संप्रेषणपरक हिंदी आषा शिक्षण, प्रकाशन संस्थान, दिरयागंज, नई दिल्ली 2022</li> <li>8. डॉ. प्रवीण अग्रवाल, अवीनाश कुमार मिश्र, संप्रेषण कौशल, साहित्य भवन पब्लिकेशन, दिल्ली</li> </ul>
अधिगम परिणाम	<ol> <li>संप्रेषण कौशल और नेतृत्व की क्षमता का विकास होगा।</li> <li>रोज़गार के अच्छे अवसर प्राप्त कर सकेंगे।</li> <li>भाषा में प्रभावशाली ढंग से विचारों का आदान-प्रदान कर सकेंगे।</li> <li>सामूहिक संघ की भावना बढ़ेगी।</li> </ol>

Name of the Programme : B. A. Course code : KON 251

Title of the Course : संभाशण कौशल्य (Communication Skills)

Effective from AY	: 2024 - 25	
Pre-requisites for the Course:	1. विद्यार्थ्यांक संभाशण करपाची आवड आसची.	
	2. विद्यार्थ्यांक कोंकणी भाशेचें गिन्यान आसचें.	
Course	1. विद्यार्थ्यांक संभाशण कौशल्यांचो सिध्दांतीक परिचय करून दिवप.	
Objectives:	2. विद्यार्थ्या भितरलीं संभाशण कौशल्यां विकसीत करप.	
	3. भौशीक स्वातेर उलोवपा खातीर विद्यार्थ्या भितरलो आत्मविश्वास वा	डोवप.
	4. परिणामकारण संभाशण करपाक विद्यार्थ्यांक तयार करप.	
	1 credit theory and 1 credit practical	वरां
Content:	अ. संभाशण कौशल्य : अर्थ, व्याख्या, स्वरूप	03
	आ. संभाशण कौशल्याचें म्हत्व आनी गरज	03
	इ. संभाशाणाचे प्रकार :	
	1. शाब्दीक संभाशण (verbal communication)	
	2. अशाब्दीक (non – verbal communication)	
	3. लिखीत संभाशण (written communication),	03
	4. प्रत्यक्ष (एकामेका मुखार उलोवपाक)	
	5. अप्रत्यक्ष (फोन, इमेल, आदी)	
	6. उपचारीक (अनवळखी मनशा कडेन)	
	7. अनुपचारीक (वळखीच्या मनशा कडेन )	
	ई. संभाशण कौशल्य जोडपाचीं साधनां :	
	वाचन, भाशेचर प्रभुत्व, प्रसार माध्यामांतल्यान माहिती मेळोवप,	03
	अणभव लागीं करप, एकाग्रता, पुर्वतयारी, केन्ना कितें उलोवप हाची	03
	जाणीव, आदी	
	उ. प्रभावी आनी परिणामकारक संभाशणा खातीर हयो गजाली गरजेच्योः	
	शब्दभंडार, शब्दांचें सामर्थ्य कळप, वाचन, भाशेचेर प्रभुत्व, विचार	
	स्पश्टपणान मांडप, केन्ना, कितें, कशें उलोवप हाची जाणीव,	03
	पुर्वतयारी, व्यक्तीमत्व, एकाग्रता, न्युनगंड काडून उडोवप, बऱ्या	
	सुरांत उलोवप, आदी.	
	ऊ. हे उपक्रम विद्यार्थां कडच्यान वर्गात करून घेवचेः	4
	1. वक्तृत्व / पब्लीक स्पिकींग – विशय दिवन उलोवंक लावन	15
	संभाशणांत येवपी आडखळी पयस करून आत्मविश्वास वाडोवप.	

	<ol> <li>एकपात्री – प्रसंग दिवन नाट्यात्मक रितीन सादरीकरण करुंक लावचें.</li> <li>लेखनाचो सराव – प्रभावी लेख /प्रसंग/ खबर बरोवन घेवची.</li> </ol>	
	वट्ट	30
Dada	टीपः हो पेपर पुरायपणान प्रत्यक्षीक स्वरुपाचो आशिल्ल्यान चार वरां दिव	वर्चीं.
Pedagogy:	व्याख्यान, अभ्यासिका, गट चर्चा, स्वाध्याय.	
References/ Readings:	1. आर्ग्या, मानवती. आर्य कृष्ण चंद्र. "प्रभावी बोलण्याची 40 सूत्रे". गांधीनगर, औरंगाबाद: साकेत प्रकाशन. 2. ताटके, नीलम. "कला संभाषणाची". पुणे: डायमंड पब्लिकेशन. 3. मोघाशी, मधुकर. "ट्यक्तिमत्व विकास आनी भाषा". स्नेहवर्धन प्रकाशन. 4. शुक्ला आभा. सिंह जया. "संकल्प संप्रेशण कौशल्य". रुद्र प्रकाशन आणि वितरक. 2022. 5. Carnegie, Dale. "How to Win Friends and Influence People". Shahpur Jat, New Delhi: Shrishti publishers & distributors. 2020. 6. Giblin, Les. "The Art of Dealing With People". Madhya Pradesh: Manjel publishing house. 2017. 7. Lowndes, Leil. "How to Talk to Anyone". McGraw Hill LLC. 2003.	
Course Outcomes:	<ol> <li>विद्यार्थ्यांक शब्दीक, अशब्दीक आनी लिखीत संभाशणाचें म्हत्व कळ</li> <li>विद्यार्थी संभाशणाचीं साबार कौशल्यां शिकतले.</li> <li>संभाशण कौशल्य एक कला म्हण आपणावन त्या मळार काम करपाक शकतले.</li> <li>परिणामकारक संभाशण करपाक विद्यार्थी तयार जातले.</li> </ol>	टलें.

Name of the Programme: Bachelor of Commerce (Banking and Financial Services)

Course Code: COM-242

Title of the Course: Business Data Analysis

Number of Credits: 03(1T + 2P) Effective from AY: 2023-24

Pre-requisites		
for the Course:	Nil	
Course Objectives:	<ol> <li>Objectives of the Course are:</li> <li>To provide an understanding of applications of Data Analytics         Business problems</li> <li>To provide an understanding of Basic concepts in Statistics.</li> <li>To provide an understanding of importance of Data mining a         Visualization in Business</li> <li>To provide skills and knowledge in Basic and Advanced Busin         Analytics.</li> </ol>	and Dat
		hours
Content:	Unit 1: Data Analytics in Business Solving the business problem using Analytics - Data analysis process: data collection, data cleaning, data analysis, and data interpretation-Understand Business Analytics - Roles and Responsibilities, Business Analytics categories- Descriptive, Predictive, Prescriptive, Data Mining, Data Visualization	5
	Unit 2: Basic Statistical concepts  Population, sample, variable, data measurement levels- nominal, ordinal, interval, ratio, Measures of central tendency- mean, median, mode, percentiles, quartiles, skewness, Measures of variability-range, interquartile range, mean, absolute deviation, variance, standard deviation	8
	Unit 3: Visualizing data  Data visualization, Importance and Types of Charts.	2
	Practicals Lab 1: Introduction to Spreadsheets Working with worksheets -Entering data, Formatting, Editing, and Printing a worksheet - Formulas and Functions in Excel, operators in formula -Generally used Spreadsheet functions - Mathematical, Statistical, Financial, Logical, Date and Time, Database and Text functions - Introduction to functions such as the IF, nested IF, VLOOKUP and HLOOKUP - Data Sorting and Filtering - Result representation of data using spreadsheet - Filtering, advanced filters, sorting and conditional formatting data - Data validation techniques, Hyperlinks	16

	- Summing through the sheets	
	- Getting external data files into Excel	
	- Macros - creation, editing and deletion of macros	
	Lab 2: Searching and Combining Data with Power Query Getting started with Power Query Access new or existing reports - Importing and combining data from databases, web, files - Splitting and aggregating data - Query data from SQL	8
	Lab 3: Performing computations and aggregations using Excel Managing formulas in Excel- Create a Formula that Refers to Another Worksheet - Understanding Relative and Absolute Cell Addresses - Edit Formulas, Name Cells and Ranges - Define and Display Constants - Create Formulas That Include Names - Check Formulae for Errors, What-if analysis, Logical tests, Goal seek, What-if, Loan and Lease statement; Ratio Analysis, Capital Budgeting; Depreciation Accounting; Using Solver to maximize profitability, Capital budgeting	18
	Lab 4: Working with pivot tables and charts Creating and Formatting Charts-Working with types of Charts, Trend line, Histograms, Line, Column, Bar and Pie Charts, Scatter, Bubble, Stock, Surface, Radar, Combo, Treemap, 3D maps - frequency polygons, ogives, dot plots, stem and leaf plots, pareto charts, charts and graphs for two variables, cross tabulation, Gantt chart, Milestone chart Formatting data in table- Using Pivot Tables - Using Slicer Designing Pivot Table reports - Filtering data - Creating Custom functions and formulas - Formatting Pivot Tables - Managing Power Pivot Data - Setting Connection properties - Managing Data sources - Configuring Pivot Table Options Creating Pivot chart, Database concepts - Loading Data into Power Pivot - Using Power Query and Power map add-ins - Interactive dashboard with Pivot tables	12
	Lab 5: Using Analysis Toolpak  Descriptive Statistics, Moving Average, Random Number Generator, Rank and Percentile, Sampling, Correlation, Regression	6
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field we	ork
Reference/ Readings:	<ol> <li>Joseph Schmuller(2020), Statistical Analysis with Excel for dummies(Fourth ed.), Wiley India Pvt. Ltd.</li> <li>Ken Black (2012), Applied Business Statistics (Seventh ed.), Wiley India Edition</li> <li>Manisha Nigam (2023), Data Analysis with Excel, BPB Publications, India</li> <li>Michael Alexander (2023), Microsoft Excel Power Pivot and Power Query for dummies, Wiley India Pvt. Ltd.</li> <li>S.K. Shinde, U. Chandrashekar (2016), Data mining and Business</li> </ol>	

	6. Winston Wayne L. (2012), Microfoft Excel 2019 Data Analysis an Business Modeling (Sixth ed.), PHI Learning Pvt. Ltd., India
Course Outcomes:	<ol> <li>After completion of this course, the learners will be able to:</li> <li>Explain the concepts of data analytics and its applications in business.</li> <li>Understand the significance of Data Analytics, Data mining and Data Visualization in Business.</li> <li>Solve problems on Basic concepts in Statistics</li> <li>Apply the Basic and Advanced Data Analytics tools using relevant Application Software to analyse and solve business problems.</li> </ol>

Name of the Programme: Bachelor of Commerce (Banking and Financial Services)

Course Code: COM-241

Title of the Course: Accounting Software Application

Number of Credits: 03(1T + 2P) Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	<ol> <li>Objectives of the Course are:</li> <li>To enable learners to understand Financial Accounting fundamental through accounting software packages.</li> <li>To familiarize learners with accounting software packages.</li> <li>To enable learners to know the purpose and scope of Accounting Software Packages in business.</li> <li>To enable learners to apply knowledge of accounting software packages in Real-world Scenarios.</li> </ol>	
	padriages in the same and a same a same and	No. of Hours
Content:	Unit 1: Introduction to Accounting Software Application Understanding Financial Accounting fundamentals and Principles, Introduction to Accounting Software Package, Company Creation and Company Configuration in Accounting Software Package - Short Cut keys for Software Packages.	15
	<ul> <li>Unit 2: Preparations of Financial Statements Reports (Lab Practicals)</li> <li>A. Ledger and Voucher Entry: Create, modify, and delete ledgers in Accounting Software Package, Record various transactions using vouchers. Understand the impact of transactions on ledgers.</li> <li>B. Inventory Management: Define and manage stock groups and categories. Create and manage stock items and units of measure. Implement basic inventory transactions in Accounting Software Package.</li> </ul>	
	C. Financial Statements Reports -Cash / Bank Books-Journal Book -Ledger Books i) Trial Balance: -Generate and interpret a trial balanceIdentify errors in the trial balance. ii) Profit and Loss Account: -Understand the structure of the profit and loss accountGenerate and analyze profit and loss reports. iii) Balance Sheet: -Learn to create a balance sheetInterpret and analyze balance sheet components	30

	Unit 3: Goods and Services Tax (GST) in Tally Prime (Lab Practical)  Understanding GST, Configuring GST in Accounting Software Package Configure GST details in Accounting Software Package, Set up GST rates and tax slabs, Understand GST compliance requirements. GST Transactions in Accounting Software Package: Record GST transactions in sales and purchases, Generate GST reports and returns in Accounting Software Package	
Reference/ Readings:	<ol> <li>Lectures, Group discussions, Seminars, Case studies, Field work</li> <li>Goel, D. (2020). Advanced Tally: Accounting and Inventory Management. McGraw-Hill Education.</li> <li>Goyal, S. (2017). Tally ERP 9: Training Guide. Taxmann Publications Pvt. Ltd.</li> <li>Gupta, R. (2019). Tally ERP 9 (Vol. 1): Basic Accounting Features. Firewall Media.</li> <li>Mehta, P. (2018). Practical Approach to Tally ERP 9 with GST. Dreamtech Press.</li> <li>Nadhani, A. K., &amp; Nadhani, K. K. (2021). Tally ERP 9: Comprehensive Guide for Accounting. BPB Publications.</li> <li>Singh, A. (2016). Mastering Tally ERP 9: The Complete Guide to</li> </ol>	
Course Outcomes:	Financial Accounting. Vikas Publishing House.  After completion of this course, the learners will be able to:  1. Explain the basic concepts of accounting and inventory management in accounting software package.  2. Record various kinds of business transactions, vouchers and generate financial statements reports in accounting software package  3. Record Accounting transactions, vouchers with GST and generate reports in Accounting Software Package.  4. Apply knowledge of accounting software packages in Real-world Scenarios.	